

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25 D.C.

Industry Circular No. 59-19

April 6, 1959

AVAILABILITY OF REVISED PUBLICATIONS OF TOBACCO REGULATIONS 26 CFR PARTS 270 AND 275

**Manufacturers and importers of tobacco products
and proprietors of customs bonded cigar
manufacturing warehouses, class 6:**

Purpose. The purpose of this industry circular is to notify you that revised publications of regulations relating to cigars and cigarettes (Part 270 of Title 26 (1954) Code of Federal Regulations), and of regulations relating to manufactured tobacco (Part 275 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of January 1, 1959, are available for purchase.

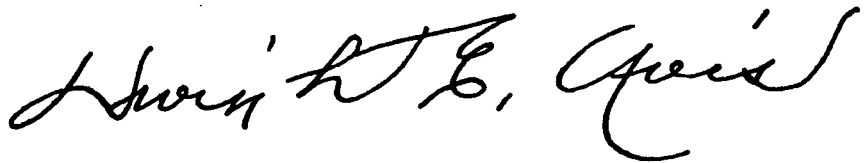
Background. You were advised in Industry Circular No. 58-16, dated July 30, 1958, that it had been found more economical and desirable to reprint publications of tobacco tax regulations in their entirety, rather than to print new pages, in order to incorporate amendments and new material.

Revised Publications of Parts 270 and 275. The revised publication of Part 270 incorporates the amendment in section 270.220, made by Treasury Decision 6303, effective August 19, 1958, to extend the period for filing cigar tax returns, if the last day for filing falls on a legal holiday in the District of Columbia regardless of where the return is required to be filed. This publication and the revised publication of Part 275 incorporate the amendments made in sections 270.190 and 275.180 and the addition of new sections 270.196a and 275.185a by Treasury Decision 6330, effective October 17, 1957, to provide for the exemption from tax of imported commercial samples of tobacco products, also the amendments in sections 270.143, 270.158, and 270.159 and sections 275.133, 275.147, and 275.148, made by Treasury Decision 6328, effective December 1, 1958, to eliminate requirements that manufacturers of tobacco products include in their reports quantities of tobacco materials received, shipped, and lost or destroyed.

Availability of Revised Publications for Purchase. The revised publication of Part 270, designated "IRS Publication No. 212 (Rev. Jan. 1959)," at the price of 20 cents each, and the revised publication of Part 275, designated "IRS Publication No. 217 (Rev. Jan. 1959)," at the price of 15 cents each, are available for purchase from the Superintendent of Documents. The rules of his office require that remittance be made in advance of shipment of publications, either

by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publications should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis". The signature is written in dark ink and is positioned above the printed name and title.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division